

This section has no application to taxes; executors must take notice of, and pay them. *Bonaparte v. State*, 63 Md. 469.

This section has no application to a notice by *lis pendens*, or one in due time followed by a *lis pendens*. *Stewart v. Carr*, 6 Gill, 443.

This section referred to in construing section 107—see notes thereto. *Bradford v. Street*, 84 Md. 278.

Cited but not construed in *Flater v. Weaver*, 108 Md. 672.

See notes to sections 108 and 109.

1904, art. 93, sec. 116. 1888, art. 93, sec. 117. 1860, art. 93, sec. 118. 1798, ch. 101, sub-ch. 14, sec. 12.

**117.** Any administrator shall be entitled to appoint a meeting of creditors on some day by the court approved, and passage of claims, payment or distribution may be there made under the court's direction and control.

This section referred to in construing section 137—see notes thereto. *Williams v. Holmes*, 9 Md. 287.

Cited but not construed in *Gibbons v. Riley*, 7 Gill, 84.

See notes to sections 137, 138 and 143.

As to the distribution by fiduciaries under the jurisdiction of equity, see art. 16, sec. 210, *et seq.*

*Ibid.* sec. 117. 1888, art. 93, sec. 118. 1860, art. 93, sec. 119. 1798, ch. 101, sub-ch. 10, sec. 6.

**118.** Whenever it shall appear by the first or other account of an executor or administrator that all the claims against or debts of the decedent which have been known by or notified to him have been discharged or allowed for in his account, it shall be his duty to deliver up and distribute the surplus or residue as hereinafter directed; provided, that his power and duty with respect to future assets shall not cease; and after such delivery he shall not be liable for any debt afterwards notified to him; provided, he shall have advertised as hereinbefore directed, unless assets shall afterwards come into his hands which shall be answerable for such debts.

Ordinarily legacies are payable at the expiration of one year from the testator's death, and bear interest from that time. When interest is payable from the testator's death. *White v. Donnell*, 3 Md. Ch. 526. And see *Iglehart v. Kirwan*, 10 Md. 559; *Hammond v. Hammond*, 2 Bl. 306; *Thomas v. Frederick School*, 9 G. & J. 115.

Although an executor is relieved from liability under this section, the creditor may still pursue his remedy against the property, or the legatee or devisee. This section distinguished from section 107. *Zollckoffer v. Seth*, 44 Md. 370; *Coburn v. Harris*, 53 Md. 371.

This section indicates that it is the obligation of the executor to ascertain who are entitled to legacies, etc. *Conner v. Ogle*, 4 Md. Ch. 450; *Lowe v. Lowe*, 6 Md. 354. And see *Coward v. State*, 7 G. & J. 479.

### Distribution.

*Ibid.* sec. 118. 1888, art. 93, sec. 119. 1860, art. 93, sec. 120. 1798, ch. 101, sub-ch. 11.

**119.** When all debts of an intestate exhibited and proved or notified and not barred shall have been discharged or settled, or allowed to be retained as herein directed, the administrator shall proceed to make distribution of the surplus as follows.\*

\*As to the collateral inheritance tax, see art. 81, sec. 120, *et seq.*